

**Exhibit D**

**Budget and Staffing Plan**

**Exhibit D-1**

**Budget Plan for the Compensation Period**

Matter No.	Matter	February 2022		March 2022	
		Actual Fees	Estimated Fees	Actual Fees	Estimated Fees
33260.0002	PROMESA TITLE III: COMMONWEALTH	\$ 2,457,666.90	\$ 2,590,000.00	\$ 1,840,032.10	\$ 2,250,000.00
33260.0034	COMMONWEALTH TITLE III - HEALTHCARE	\$ 54,048.70	\$ 60,000.00	\$ 20,137.10	\$ 30,000.00
33260.0036	COMMONWEALTH TITLE III - UPR	\$ 23,682.90	\$ 25,000.00	\$ 18,715.70	\$ 20,000.00
33260.0040	COMMONWEALTH TITLE III - COOPERATIVAS	\$ 8,515.20	\$ 10,000.00	\$ 24,392.50	\$ 30,000.00
33260.0041	COMMONWEALTH TITLE III - MISCELLANEOUS	\$ 94,199.90	\$ 100,000.00	\$ 6,747.80	\$ 10,000.00
33260.0069	COMMONWEALTH TITLE III - APPU v. UPR	\$ 20,825.20	\$ 25,000.00	\$ 2,217.50	\$ 12,500.00
33260.0100	COMMONWEALTH TITLE III CHALLENGE TO PENSION LAWS	\$ 32,109.40	\$ 40,000.00	\$ 5,499.40	\$ 15,000.00
33260.0104	SECTION 204 CORRESPONDENCE	\$ 248,784.70	\$ 275,000.00	\$ 134,839.40	\$ 175,000.00
33260.0107	LA LIGA DE CIUDADES	\$ 995.50	\$ 5,000.00	\$ -	\$ 2,500.00
33260.0114	R&D MASTER ENTERPRISES	\$ 27,851.80	\$ 40,000.00	\$ 2,749.70	\$ 10,000.00
<b>Commonwealth TOTAL</b>		<b>\$ 2,968,680.20</b>	<b>\$ 3,170,000.00</b>	<b>\$ 2,055,331.20</b>	<b>\$ 2,555,000.00</b>
<b>ESTIMATED FEES Compensation Period (February 2022 - March 15, 2022) TOTAL:</b>					<b>\$5,725,000.00</b>
<b>ACTUAL FEES Compensation Period (February 2022 - March 15, 2022) TOTAL:</b>					<b>\$5,024,011.40</b>
<b>Percent Variance (Actual vs. Budgeted Fees)</b>					<b>12.2% below budget</b>

**Exhibit D-2**

**Staffing Plan for the Compensation Period**

**Staffing Plan for the Compensation Period<sup>1</sup>**

<b>Category of Timekeeper<sup>2</sup></b>	<b>Number of Timekeepers Expected to Work on The Matter During the Budget Period</b>	<b>Average Hourly Rate<sup>3</sup></b>
Partners	33	\$887
Senior Counsel	8	\$887
Associates	47	\$887
e-Discovery Attorneys	6	\$438
Paraprofessionals	21	\$303
<b>Total:</b>	<b>115</b>	

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<sup>1</sup> The actual number of timekeepers who worked on this matter during the Fifteenth Interim Compensation Period was 88, and thus 27 fewer than anticipated.

<sup>2</sup> Attorney Practice Groups: BSGR&B, Tax, Health Care, Labor & Employment, Litigation, and Corporate.

<sup>3</sup> Pursuant to the Engagement Letter, Proskauer's rates increased 4% effective January 1, 2022, yielding a new flat rate for attorneys (partners, senior counsel, and associates) of \$887 per hour, for e-discovery attorneys of \$438 per hour, and for paraprofessionals of \$303 per hour. Rates have not increased during this Compensation Period.